

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA
SOUTHERN DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	CASE NO. 1:18-CV-17-WKW
)	[WO]
TIMOTHY J. REEVES,)	
)	
Defendant.)	

ORDER

Before the court is Plaintiff United States of America's Motion for Default Judgment (Doc. # 11) against Defendant Timothy J. Reeves, filed pursuant to Federal Rule of Civil Procedure 55(b). The record reflects that Plaintiff has complied with the procedural requirements for obtaining a default judgment, as it has secured an entry of default from the Clerk of the Court based upon Defendant's failure to appear and defend the claims. (Doc. # 8); *see* Fed. R. Civ. P. 55(a). The court finds that the entry of default judgment, in accordance with Rule 55(b)(2) of the Federal Rules of Civil Procedure, against Defendant Reeves is appropriate.

On the issue of damages, "all essential evidence is already on record," *Sec. Exch. Comm'n v. Smyth*, 420 F.3d 1225, 1231–32 & n.13 (11th Cir. 2005), and, therefore, a hearing is not required. *See* Fed. R. Civ. P. 55(b)(2). Specifically,

having considered Plaintiff's evidentiary submissions (Docs. # 11-1, 11-2, 11-3, 11-4, & 11-5), the court finds that Plaintiff has proven that it is entitled to recover from Defendant \$346,811.98 for unpaid federal income tax liabilities as of May 4, 2018, plus statutory interest that continues to accrue under 28 U.S.C. § 1961(c) and 26 U.S.C. §§ 6621 and 6622.

Accordingly, it is ORDERED that Plaintiff's Motion for Default Judgment (Doc. # 11) is GRANTED. A separate final judgment will be entered.

DONE this 21st day of May, 2018.

/s/ W. Keith Watkins
CHIEF UNITED STATES DISTRICT JUDGE